

# Gordano District Scouts Trustee Board Meeting - 21<sup>st</sup> October 2024

## Finance Report

### Account Balances

Current Account - £157

Deposit Account - £52,062

WSJ Fund - £3,485

Portishead Development Fund - £485

Growth & Development - £19,907

District Events - £5,000

Clevedon Explorers - £2,525

General Funds - £15,660

### 2024 Spend Against Budget Key Variances

#### Income

District Capitation – Budget £15,000 – Received £14,628

Badge sales – Budget £0 – Received £502

**Overall – Budget - £15,000 – Received £15,205**

#### Expenditure

Glenny Wood User Agreement – Budget - £10,000 - £9,508

District Events – Budget £2,000 – Spend - £0

Badges purchased and postage costs – Budget - £0 – Spend - £587

Other – Budget £2,923 – Spend £2,639

**Overall – Budget - £14,923 – Spent £13,060**

As the funds allocated for District Events in 2024 has not been spent, I propose that £2,000 is added to the District Events fund to be carried forward to 2025.

### 2025 Budget

I have reviewed the budget for 2024 and would be happy to carry forward the figures into 2025 with minimal change. Before making a formal budget submission, I have asked the DLV team to review the 2024 budget and let me know if they have any needs for additional funding for their programme which should be included in next year's budget. I am expecting a response by mid November.

I propose to issue a budget for sign off around the end of November.

Please bear in mind that our budget is just an estimate of our income/expenditure for the coming year. The actual spending is managed by the Trustee Board as a whole and the budget should not be seen as a limit to actual spend.

### 2025 District Capitation

We have managed our costs within the 2024 budget and there is no expectation of a significant increase in our costs for 2025. Therefore I recommend that we maintain the District Capitation at £12 per member.

As yet, we have received no indication of National or County subscription charges.

### Procedures For Drawdown of Funds

We need to put in place a process for the DLVs and Trustees to spend the District Funds in accordance with the Scouts POR. I would like to propose the following rules be adopted for DLVs & Trustees:

#### For purchases/expenses up to £250

Each DLV or Trustee can make purchases or incur expenses directly relating to scouting activity up to £250 and either reclaim the costs by sending their receipt to the District Treasurer or by arranging for an invoice to be sent direct to the District Treasurer if appropriate. Payment will be authorised by the District Treasurer and one other Trustee (unless the payment is to the District Treasurer, in which case the payment must be authorised by two other Trustees).

#### For purchases/expenses in excess of £250

An 'Application for Funding From Gordano District Scouts' (completed example attached) must be submitted via the

District Treasurer. The District Treasurer will ensure sufficient information has been provided and submit the form to the Trustee Board together with a recommendation.

The Trustee Board will then authorise the funding or explain to the applicant why it had been refused/it should be amended.

In practice, I expect a minimal number of application forms will be required. When there is a requirement, I will be happy to work with the applicant to complete the documentation.

### **Ten Tors – 35 – PCC**

I have received a request for funding purchase of camping equipment from Simon Kelly on behalf of the PCC section of the 35 Ten Tors. I have submitted the details (including verbatim comments on the email) on the attached example funding request form on behalf of Simon.

I recommend this is agreed by The Trustee Board

### **District “Independent Examiner”**

Under the rules of the Scouts POR and the Charity Commission for England & Wales, the District Accounts must be “independently examined” by a qualified accountant on an annual basis. In past years, this work has been completed by Lynette Morgan. However, she has asked to be stood down from this work. Consequently, at the AGM, the Trustee Board were authorised to appoint an “independent examiner” to review the 2024 accounts.

I have therefore approached Anthony Smith & Co Ltd, a firm with an office in Nailsea High Street. They have expressed a willingness to carry out the independent examination on our behalf. They have also said that they will work with us so that we can provide the account in a format which will give us the information we need and make the review simpler, thereby reducing our costs.

They have quoted £275 plus VAT for the first assessment and expect to reduce it to around £200 going forwards. The first year cost will include set up and moving us to Nomi accounting package.

Whilst these costs are a significant increase from the charges by Lynette Morgan, I believe there was an element of ‘mates rates’ and the charge hasn’t changed for some considerable time. I feel the amounts quoted Anthony Smith & Co are reasonable and I am encouraged by their offer to work with us. Therefore, I recommend that we accept their quote and appoint them as our “independent examiner” for 2024.

### **Explorer Units & Ten Tors Accounts Independent Examination**

We report the accounts of the ESUs and Ten Tors as part of the District Accounts. However, in the past, we have treated these accounts as being separate, with independent examination being carried out by the District Treasurer. As I have been actively involved in the management of Kilkenny and Horizon’s accounts, last year we asked for them to be examined by Lynette Morgan.

For 2024 and going forward, I would prefer these are not included in the professional examination. For this reason I have told the leaders of Horizon ESU and Kilkenny ESU, that I will stand back from managing their accounts after the end of the current year and that I will hand this activity to their own appointed treasurers in January 2025.

I therefore propose that for 2024, I will continue to carry out the independent examinations for Ten Tors and the Explorer Units. I propose that Phil Woolcock independently examine the accounts of Horizon and Kilkenny.

From 2025, I propose to carry out the examination of all the ESUs and Ten Tors myself.

Phil Savage